



Utah State Tax Commission

Mining Severance Tax

Quarterly Installment Return

TC-807
Rev. 5/02

Utah State Tax Commission, 210 N 1950 W, Salt Lake City, Utah 84134-2400
Telephone (801) 297-4600

Taxpayer Name and Address	Report Period
	Due date
	Mining account number
Mine name and location	Metalliferous mineral mined

BERYLLIUM

	Quantity	Value
1. Beryllium metal or concentrates sold or stockpiled		\$
2. Less exemption of \$12,500 (if metal reported is a by-product, enter 0)		\$
3. Adjusted gross value (line 1 less line 2)		\$
4. Taxable value (multiply line 3 by .20)		\$

OTHER METALS OR CONCENTRATES

5. Metal or concentrates sold or stockpiled, except beryllium	Quantity	\$
6. Less exemption of \$12,500 (if metal reported is a by-product, enter 0)		\$
7. Adjusted gross value (line 5 less line 6)		\$
4. Taxable value (multiply line 7 by .30)		\$

ORE

9. Ore of all metals sold or stockpiled	Quantity	\$
10. Less exemption of \$12,500		\$
11. Adjusted gross value (line 9 less line 10)		\$
12. Taxable value (multiply line 11 by .80)		\$

TOTAL

13. Total taxable value (add lines 4, 8, and 12)	\$
14. Mining severance tax (multiply line 13 by .026)	\$

Penalties and interest will be computed as provided by law and billed by the Utah State Tax Commission for late filing and/or late payment.
I have reviewed this report and certify the information to be accurate and complete.

Authorized signature	Date signed	Telephone number

Instructions for Mining Severance Tax Quarterly Installment

As provided in Utah Code 59-5-207, every taxpayer whose total obligations for the preceding calendar year was \$3,000 or more, shall pay the current year's tax in quarterly installments.

Name and Address

Enter the name and address of the company submitting this report.

Installment Period

An installment period covers one calendar quarter. The due dates for these installments are:

January 1 through March 31 due on or before June 1;

April 1 through June 30 due on or before September 1;

July 1 through September 30 due on or before December 1;

October 1 through December 31 due on or before March 1 of the next year.

Utah Account Number

Enter the Utah account number of the company submitting this report. This number is assigned by the Oil and Gas Section, Auditing Division, Utah State Tax Commission.

Mine Name and Location

Prepare a separate return for each mine. For the purpose of the mining severance tax, a contiguous claim or mine working is considered to be one mine. Also, enter the legal description of the mine.

Metalliferous Minerals Mined

Enter the type of metals or metalliferous minerals mined.

Lines 1, 5 and 9

Enter quantity and value for each metal or concentrate sold or stockpiled for more than two years. The value is the gross amount received from purchasers, including bonuses, premiums and subsidies. If the metal or minerals are stockpiled, shipped out of state without sale, or otherwise disposed of, gross value shall be calculated by multiplying the recoverable units of metals contained by the average daily price as quoted by an established authority for market prices of metals for the period during which the tax is due.

Lines 2, 6 and 10

Enter the prorated amount of the annual mine exemption. An annual exemption from the payment of the tax is allowed upon the first \$50,000 in gross value of the metal or metalliferous mineral for each mine.

Line 13

Add lines 4, 8 and 12 to calculate Total Taxable Value.

Line 14

Multiply the total taxable value by the tax rate of 2.6 percent (.026).

For additional information, contact the Utah State Tax Commission, 210 North 1950 West, Salt Lake City, Utah 84134, (801) 297-4600.